

**Title 36: TAXATION**  
**Chapter 577: MAINE ESTATE TAX after 2012**

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**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 577: MAINE ESTATE TAX after 2012**

**§4101. APPLICABILITY OF PROVISIONS**

This chapter applies to the estates of persons who die after December 31, 2012. [2011, c. 380, Pt. M, §9 (NEW).]

SECTION HISTORY  
2011, c. 380, Pt. M, §9 (NEW).

**§4102. DEFINITIONS**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2011, c. 380, Pt. M, §9 (NEW).]

**1. Adjusted federal gross estate.** "Adjusted federal gross estate" means a decedent's federal gross estate as modified by Maine elective property and the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death.

[ 2013, c. 331, Pt. C, §17 (AMD); 2013, c. 331, Pt. C, §40 (AFF) .]

**2. Federal gross estate.** "Federal gross estate" means the gross estate of a decedent as determined by the assessor in accordance with the Code. The termination provision contained in the Code, Section 2210 must be disregarded.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**3. Federal taxable estate.** "Federal taxable estate" means the taxable estate of a decedent as determined using the applicable provisions of the Code as of the decedent's date of death, except that the state death tax deduction contained in the Code, Section 2058 and the termination provision contained in the Code, Section 2210 must be disregarded.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**4. Maine elective property.** "Maine elective property" means all property in which a decedent at the time of death had a qualified income interest for life and with respect to which for purposes of determining the tax imposed by this chapter or chapter 575 on the estate of a predeceased spouse of the decedent the federal taxable estate of that predeceased spouse was decreased pursuant to subsection 7, paragraph A or section 4062, subsection 1-B, paragraph B. The value of Maine elective property is the value determined by the assessor in accordance with the Code as if such property were includible in the decedent's federal gross estate pursuant to the Code, Section 2044 and, in the case of estates that do not incur a federal estate tax, as if the estate had incurred a federal estate tax.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**5. Maine exclusion amount.** For estates of decedents dying on or after January 1, 2013, but before January 1, 2016, "Maine exclusion amount" means \$2,000,000. For estates of decedents dying on or after January 1, 2016, "Maine exclusion amount" means the basic exclusion amount determined for the calendar year in accordance with the Code, Section 2010(c)(3).

[ 2015, c. 267, Pt. I, §1 (AMD) .]

**6. Maine qualified terminable interest property.** "Maine qualified terminable interest property" means property:

A. That is eligible to be treated as qualified terminable interest property under the Code, Section 2056(b)(7); [2011, c. 380, Pt. M, §9 (NEW).]

B. For which no election allowable under the Code, Section 2056(b)(7) is made with respect to the federal estate tax; and [2011, c. 380, Pt. M, §9 (NEW).]

C. With respect to which an election is made, on a return timely filed with the assessor, to treat the property as Maine qualified terminable interest property for purposes of the tax imposed by this chapter. The amount of property with respect to which the election is made may not be less than zero or greater than the amount by which the federal applicable exclusion amount under the Code, Section 2010 exceeds the Maine exclusion amount. For the purposes of this paragraph, "federal applicable exclusion amount" does not include any deceased spousal unused exclusion amount under the Code, Section 2010. [2013, c. 546, §11 (AMD).]

[ 2013, c. 546, §11 (AMD) .]

**7. Maine taxable estate.** "Maine taxable estate" means the federal taxable estate:

A. Decreased by the value of Maine qualified terminable interest property; [2011, c. 380, Pt. M, §9 (NEW).]

B. Increased by the value of Maine elective property; and [2011, c. 380, Pt. M, §9 (NEW).]

C. Increased by, notwithstanding the Code, Section 2035, the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death. [2011, c. 380, Pt. M, §9 (NEW).]

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**8. Nonresident.** "Nonresident" means a natural person domiciled in a jurisdiction other than this State at the time of death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**9. Personal representative.** "Personal representative" means a personal representative of a decedent or, if there is no personal representative appointed, qualified and acting within this State, any person who is in the actual or constructive possession of any property included in the federal gross estate of the decedent, any Maine elective property or any taxable gifts made during the one-year period ending on the date of the decedent's death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**10. Resident.** "Resident" means a natural person domiciled in this State at the time of death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**11. Transfer.** "Transfer" includes the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain sale, gift or appointment in the manner described in this chapter.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**12. Value.** "Value" means, when determining value for purposes of this chapter, with respect to an estate or to property included in an estate, including Maine qualified terminable interest property, the value as determined by the assessor in accordance with the Code.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. C, §17 (AMD). 2013, c. 331, Pt. C, §40 (AFF). 2013, c. 546, §11 (AMD). 2015, c. 267, Pt. I, §1 (AMD).

### §4103. TAX ON ESTATE OF RESIDENT

**1. Imposition of tax.** A tax is imposed on the transfer of the Maine taxable estate of every person who, at the time of death, was a resident of this State. The amount of tax is determined as provided in this section.

A. If the Maine taxable estate is less than or equal to the Maine exclusion amount, the tax is \$0.

[2015, c. 267, Pt. I, §2 (AMD).]

B. If the Maine taxable estate is more than the Maine exclusion amount but no more than the Maine exclusion amount plus \$3,000,000, the tax is 8% of the excess over the Maine exclusion amount.

[2015, c. 267, Pt. I, §2 (AMD).]

C. If the Maine taxable estate is more than the Maine exclusion amount plus \$3,000,000 but no more than the Maine exclusion amount plus \$6,000,000, the tax is \$240,000 plus 10% of the excess over the Maine exclusion amount plus \$3,000,000. [2015, c. 267, Pt. I, §2 (AMD).]

D. If the Maine taxable estate is more than the Maine exclusion amount plus \$6,000,000, the tax is \$540,000 plus 12% of the excess over the Maine exclusion amount plus \$6,000,000. [2015, c. 267, Pt. I, §2 (AMD).]

The amount of this tax is multiplied by a fraction, the numerator of which is the value of that portion of the decedent's adjusted federal gross estate that consists of real and tangible personal property located in this State plus the value of all intangible personal property and the denominator of which is the value of the decedent's adjusted federal gross estate.

[ 2015, c. 267, Pt. I, §2 (AMD) .]

**2. Other jurisdiction death tax credit.** A credit against the tax imposed by this section is allowed for all constitutionally valid estate, inheritance, legacy and succession taxes actually paid to another jurisdiction upon the value of real or tangible personal property owned by the decedent or subject to those taxes as a part of or in connection with the estate and located in that jurisdiction if the value of that property is also included in the value of the decedent's intangible personal property subject to taxation under this section. The credit provided by this subsection may not exceed the amount of tax otherwise due multiplied by a fraction, the numerator of which is the value of the property located in the other taxing jurisdiction subject to this credit on which tax was actually paid and the denominator of which is the value of the decedent's adjusted federal gross

estate. For the purposes of this section, "another jurisdiction" means another state, the District of Columbia, a possession or territory of the United States or any political subdivision of a foreign country that is analogous to a state.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2015, c. 267, Pt. I, §2 (AMD).

### §4104. TAX ON ESTATE OF NONRESIDENT

A tax is imposed on the Maine taxable estate of every person who, at the time of death, was a nonresident. The amount of tax equals the tax computed under section 4103, as if the nonresident were a resident, multiplied by the ratio of the value of that portion of the decedent's adjusted federal gross estate that consists of real and tangible personal property located in this State to the value of the decedent's adjusted federal gross estate. [2011, c. 380, Pt. M, §9 (NEW).]

When real or tangible personal property is owned by a pass-through entity, the entity must be disregarded and the property must be treated as personally owned by the decedent if the entity does not actively carry on a business for the purpose of profit and gain; the ownership of the property in the entity was not for a valid business purpose; or the property was acquired by other than a bona fide sale for full and adequate consideration and the decedent retained a power with respect to or interest in the property that would bring the real or tangible personal property located in this State within the decedent's adjusted federal gross estate. [2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

### §4105. PERSONAL REPRESENTATIVE'S LIABILITY FOR TAX

**1. Payment of tax.** The tax imposed by this chapter must be paid by the personal representative to the extent of assets subject to the personal representative's control. The assessor may accept payment of estate taxes in works of art in accordance with Title 27, chapter 2, subchapter 2.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**2. Certification of payment.** A final account of a personal representative of an estate may not be allowed by the Probate Court unless the personal representative has filed in the Probate Court a certificate of the assessor showing either that the amount of tax has been paid, that payment has been secured as provided in section 4108 or that no tax is due.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

### §4106. DISCHARGE OF PERSONAL REPRESENTATIVE'S PERSONAL LIABILITY

If the personal representative makes a written application, accompanied by a copy of the final determination of the federal estate tax liability, if any, and other supporting documentation that the assessor may require, to the assessor for determination of the amount of the tax and discharge of personal liability for that tax, the assessor, as soon as possible and in any event within one year after the making of the application or, if the application is made before the return is filed, within one year after the return is filed, shall notify the personal representative of the amount of the tax and of any interest on that amount. The

personal representative, on payment of that amount, is discharged from personal liability for any deficiency in tax subsequently found to be due and is entitled to a certificate of discharge. [2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4107. TAX DUE DATE; FILING OF RETURN AND PAYMENT OF TAX

**1. Date due.** Except as otherwise provided by this chapter, a return required by this section is due 9 months after the date of the decedent's death and any tax due under this chapter is due at the same time. Interest accrues on any amount of tax not paid by the due date.

[2011, c. 380, Pt. M, §9 (NEW).]

**2. Return required.** The personal representative shall file a Maine estate tax return whenever:

A. The Code requires that a federal estate tax return be filed; or [2011, c. 380, Pt. M, §9 (NEW).]

B. The federal gross estate, increased by the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death and the value of Maine elective property, exceeds the Maine exclusion amount. [2013, c. 331, Pt. C, §18 (AMD).]

The return must be in the form prescribed by the assessor, and it must be accompanied by a copy of the federal estate tax return, if any, and by other supporting documentation that the assessor may require.

[2013, c. 331, Pt. C, §18 (AMD).]

**3. No tax liability.** In all cases where a Maine estate tax return is not required to be filed:

A. If the personal representative makes no election pursuant to section 4102, subsection 6, paragraph C, the personal representative, surviving joint tenant of real estate or any other person whose real estate might be subject to a lien for taxes pursuant to this chapter may at any time file with the assessor in the form prescribed by the assessor a statement of the value of the federal gross estate; and [2011, c. 380, Pt. M, §9 (NEW).]

B. If the personal representative makes an election pursuant to section 4102, subsection 6, paragraph C, the personal representative shall make the election on a timely filed return. The return must be in the form prescribed by the assessor, and it must be accompanied by a copy of the federal estate tax return, if any, and other supporting documentation that the assessor may require, including documentation related to an election made pursuant to section 4102, subsection 6, paragraph C. [2011, c. 380, Pt. M, §9 (NEW).]

[2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. C, §18 (AMD).

## §4108. EXTENSION OF DUE DATE FOR PAYMENT OF TAX

The assessor may extend the time for payment of the tax or any part of the tax for a reasonable period of time not to exceed one year from the date fixed for payment and may grant successive extensions. The aggregate of extensions with respect to any estate may not exceed 10 years, unless a longer period is called for by a payment arrangement elected pursuant to section 4109. If an extension is granted, the assessor may require the taxpayer to: [2011, c. 380, Pt. M, §9 (NEW).]

**1. Bond.** Give a bond to the Treasurer of State in an amount the assessor determines necessary; or

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**2. Other security.** Deposit with the Treasurer of State bonds or other negotiable obligations of governmental entities with an aggregate value sufficient to adequately secure payment of the tax.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4109. EXTENSION OF TIME FOR PAYMENT OF ESTATE TAX WHEN ESTATE CONSISTS LARGELY OF INTEREST IN CLOSELY HELD BUSINESS

**1. Deferred payment arrangement.** If the United States Internal Revenue Service has approved a federal estate tax deferral and installment payment arrangement under the Code, Section 6166, the personal representative may elect a similar deferred payment arrangement under this section for payment of the tax imposed by this chapter, subject to acceptance by the assessor. The assessor may approve a deferral and installment arrangement under similar circumstances and on similar terms with respect to an estate of a decedent dying after December 31, 2012 that does not incur a federal estate tax.

[ 2013, c. 546, §12 (AMD) .]

**2. Time and manner of election; rejection by assessor.** An election under this section may be made by attaching a payment deferral election in a form prescribed by the assessor to a timely filed Maine estate tax return, in addition to any documentation required by section 4107 and copies of all documentation required by the United States Internal Revenue Service and submitted in support of a federal payment deferral. Documentation submitted to the assessor must clearly indicate the amount of Maine estate tax and interest to be paid in installments; the number of separate installments; and the due date of each installment payment. The assessor may reject the election. An election not rejected in writing by the assessor within 60 days after the election is made is considered accepted.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**3. Interest and penalties.** The amount of Maine estate tax deferred under this section is subject to interest pursuant to section 186. Interest payable on the unpaid tax attributable to a 5-year deferral period pursuant to the Code, Section 6166 must be paid annually. Interest payable on any unpaid tax attributable to any period after the 5-year deferral period must be paid annually at the same time as, and as part of, each installment payment of the tax. If any payment of principal or interest under this section is not made on or before the due date, the penalties provided by section 187-B apply.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 546, §12 (AMD).



## §4110. EXTENSION OF TIME FOR FILING RETURN

**1. General.** The assessor may grant a reasonable extension of time for filing a return required by this chapter on terms and conditions as the assessor may require as long as payment reasonably estimating the tax due has been made on or before the original payment due date. Except as provided in subsection 2, an extension for filing any return may not exceed 8 months.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**2. Federal extension.** When an extension of time is granted within which to file a federal estate tax return, the due date for filing the Maine estate tax return is automatically extended for an equivalent period, as long as payment reasonably estimating the tax due has been made on or before the original payment due date.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4111. EFFECT OF FEDERAL DETERMINATION

**1. Final federal determination.** Except as provided in subsection 2, a final federal determination as to any of the following issues also determines the same issue for purposes of the tax under this chapter:

- A. The inclusion in the federal gross estate of any item of property or interest in property; and [ 2011, c. 380, Pt. M, §9 (NEW). ]
- B. The allowance of any item claimed as a deduction from the federal gross estate. [ 2011, c. 380, Pt. M, §9 (NEW). ]

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**2. State determination of certain estates.** The assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for purposes of the tax under this chapter within one year of the date the return was filed or the date the return is due, whichever is later.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**3. Items entering computation of tax.** If there has been a final federal determination with respect to a decedent's federal estate tax, any item, but not its value, entering into the computation of the tax is deemed to have been the subject of the final federal determination, whether or not specifically adjusted thereby.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**4. Definition.** For purposes of this section, "final federal determination" means:

- A. A decision by the United States Tax Court or a judgment, decree or other order by any court of competent jurisdiction that has become final; [ 2011, c. 380, Pt. M, §9 (NEW). ]
- B. A final disposition by the United States Secretary of the Treasury or the secretary's delegate of a claim for a refund. The disposition is deemed to have occurred:
  - (1) As to items of the claim that are allowed, upon allowance of a refund or upon disallowance of the claim by reason of offsetting items; and

(2) As to items of the claim that are disallowed or as to items applied by the United States Secretary of the Treasury or the secretary's delegate as an offset against the claim, upon expiration of the time for instituting suit for refund with respect to those items, unless suit is instituted before the expiration of that time, or upon filing with the assessor a written statement that suit will not be instituted; [2011, c. 380, Pt. M, §9 (NEW).]

C. A closing agreement made under the Code, Section 7121; [2011, c. 380, Pt. M, §9 (NEW).]

D. An assessment pursuant to a waiver of restrictions on assessment or a notification in writing issued by the United States Secretary of the Treasury or the secretary's delegate that the federal estate tax return has been accepted as filed, unless the personal representative notifies the assessor that a claim for refund of federal estate taxes has been or will be filed; or [2011, c. 380, Pt. M, §9 (NEW).]

E. An assessment pursuant to a compromise entered into by the personal representative and the United States Secretary of the Treasury or the secretary's delegate. [2011, c. 380, Pt. M, §9 (NEW).]

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

### §4112. LIEN FOR TAXES

All property subject to taxes under this chapter, in whatever form of investment it may happen to be, is charged with a lien for all taxes, interest and penalties that are or may become due on that property. The lien does not attach to any property passing by right of survivorship to a surviving joint tenant who was the decedent's spouse on the decedent's date of death. The lien does not attach to any real or personal property after the property has been sold or disposed of for value by the personal representative, trustee or surviving joint tenant. Upon payment of those taxes, interest and penalties due under this chapter or upon determination that no tax is due, the assessor shall upon request execute a discharge of the tax lien for recording in the appropriate registry or registries of deeds. [2013, c. 331, Pt. A, §3 (AMD); 2013, c. 331, Pt. A, §6 (AFF).]

A lien that attaches under this section is released 10 years after the decedent's date of death. [2013, c. 331, Pt. A, §3 (NEW); 2013, c. 331, Pt. A, §6 (AFF).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. A, §3 (AMD). 2013, c. 331, Pt. A, §6 (AFF).

### §4113. AUTHORITY OF STATE TAX ASSESSOR

The assessor shall collect all taxes, interest and penalties provided by chapter 7 and by this chapter and may institute proceedings of any nature necessary or desirable for that purpose, including proceedings for the removal of personal representatives and trustees who have failed to pay the taxes due from estates in their hands. [2011, c. 380, Pt. M, §9 (NEW).]

The assessor may enforce the collection of any taxes secured by bond in a civil action brought on the bond regardless of the fact that some other official may be named as obligee in the bond. [2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4114. AMOUNT OF TAX DETERMINED

The assessor shall determine the amount of tax due and payable under this chapter upon any estate or part of that estate. If, after determination and certification of the full amount of the tax upon an estate or any interest in or part of an estate, the estate receives or becomes entitled to property in addition to that shown in the estate tax return filed with the assessor or the United States Internal Revenue Service changes any item increasing the estate's liability shown in the Maine estate tax return filed with the assessor, the personal representative shall within 180 days of any receipt, entitlement or change file an amended Maine estate tax return. The assessor shall determine the amount of additional tax and shall certify the amount due, including interest and penalties, to the person by whom the tax is payable. [2011, c. 380, Pt. M, §9 (NEW).]

### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4115. AUTHORITY TO MAKE REFUNDS

**1. Refund.** A personal representative or responsible party otherwise liable for the tax imposed by this chapter may request a refund of any tax imposed by this chapter within 3 years from the date the Maine estate tax return was filed or 3 years from the date the tax was paid, whichever period expires later. A claim for refund must be submitted to the assessor in writing and must state the specific grounds upon which the claim is founded. The claimant may in writing request reconsideration regarding the denial of the claim for refund pursuant to section 151.

[ 2013, c. 331, Pt. C, §19 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

**2. Limitation on payment of interest.** Interest may not be paid by the assessor on an overpayment of the tax imposed by this chapter that is refunded within 60 days after the date prescribed or permitted by extension of time for filing the Maine estate tax return or within 60 days after the return is filed or within 60 days after a return requesting a refund of the overpayment is filed, whichever is later.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. C, §19 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

## §4116. APPOINTMENT OF PERSONAL REPRESENTATIVE ON PROBATE DELAY

If, upon the death of a person leaving an estate that may be liable to pay tax under this chapter, a will is not offered for probate or an application for administration is not made within 6 months after the date of death or if the personal representative does not qualify within that period, the Probate Court, upon application by the assessor, may appoint a personal representative. Nothing may prevent the assessor from petitioning for appointment within 6 months after the date of death, if in the opinion of the assessor that action is necessary. [2011, c. 380, Pt. M, §9 (NEW).]

### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

## §4117. PERSONS LIABLE

Personal representatives, trustees, grantees or donees under nonexempt conveyances or nonexempt gifts made during the life of the grantor or donor and persons to whom beneficial interests accrue by survivorship are liable for the taxes imposed by this chapter with interest, as provided, until the taxes are paid. For

purposes of this section, "nonexempt conveyances" and "nonexempt gifts" mean any transfer to a person that is includable in the federal gross estate of the decedent and with respect to which no deduction is allowed in computing the federal estate tax liability. [2011, c. 380, Pt. M, §9 (NEW).]

If the tax or any part of the tax is paid or collected out of that part of the estate passing to or in possession of any person other than the personal representative in that capacity, that person is entitled to a reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the person whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest in the estate is subject to an equal or prior liability for the payment of tax, debts or other charges against the estate. [2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

### §4118. CIVIL ACTION BY STATE; BOND

Personal representatives are liable to the State on their administration bonds for all taxes assessable under this chapter and interest on those taxes. If no administration bond is otherwise required and except as otherwise provided in this section, the judge of probate, notwithstanding any provision of Title 18-A, shall require a bond payable to the judge or the judge's successor sufficient to secure the payment of all estate taxes and interest conditioned in substance to pay all estate taxes due to the State from the estate of the deceased with interest thereon. A bond to secure the payment of estate taxes is not required when the judge of probate finds that any estate tax due and to become due the State is reasonably secured by the lien upon real estate as provided in this chapter or by any other adequate security. An action for the recovery of estate taxes and interest lies on either of the bonds. [2011, c. 380, Pt. M, §9 (NEW).]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW).

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